Supplementary Information for Legislative Review

1988 - 1989 Estimates

Manitoba
Finance

DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

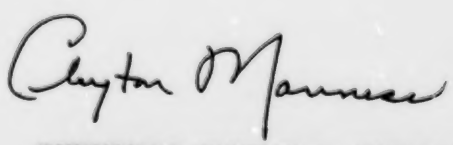
1988/89 EXPENDITURE ESTIMATES

PREFACE

THIS DOCUMENT HAS BEEN PRODUCED BY THE DEPARTMENT OF FINANCE AS A DEPARTMENTAL SUPPLEMENT TO ITS PRINTED MAIN ESTIMATES. IT IS INTENDED TO PROVIDE BACKGROUND INFORMATION ON THE DEPARTMENT WHICH SHOULD COMPLEMENT THE INFORMATION ALREADY CONTAINED IN THE PRINTED MAIN ESTIMATES. IT IS HOPED THIS ADDITIONAL INFORMATION WILL ASSIST MEMBERS OF THE LEGISLATURE IN THEIR REVIEW OF THE DEPARTMENT'S ESTIMATES.

THE CONTENTS OF THIS SUPPLEMENT ARE ORGANIZED INTO THREE PARTS. THE FIRST PART PROVIDES AN OVERVIEW OF THE DEPARTMENT OF FINANCE'S 1988/89 BUDGET REQUIREMENTS. THE SECOND PART PROVIDES FINANCIAL ANALYSIS INCLUDING DETAILS OF STAFFING REQUIREMENTS AND OF EXPENDITURES. THE INFORMATION IN PART TWO IS ORGANIZED ON THE BASIS OF EXISTING MAIN APPROPRIATIONS SO THAT IT WILL PROVIDE AN EASY CROSS REFERENCE TO THE PRINTED MAIN ESTIMATES. PART THREE PROVIDES A FIVE YEAR HISTORICAL BUDGET COMPARISON.

THIS DOCUMENT HAS BEEN DEVELOPED TO ASSIST MEMBERS OF THE LEGISLATURE IN THE REVIEW OF THE PRINTED MAIN ESTIMATES. IT IS HOPED THAT IT WILL PROVIDE A MEANINGFUL INFORMATION SUPPLEMENT AND THAT IT WILL EVOLVE AND IMPROVE BASED ON THE NEEDS OF THE USERS OF THE INFORMATION. I WELCOME FEEDBACK AS TO THE USEFULNESS OF THIS SUPPLEMENTARY INFORMATION.



HONOURABLE CLAYTON S. MANNESS
MINISTER OF FINANCE

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GLOSSARY

Staff Categories

Managerial

Positions which have been delegated the authority and have the responsibility to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

- the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and,

- the organization's results and impacts.

Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are the sub-component agreements of:

Education
Health
Legal, Inspection and Regulatory
Physical Sciences
Social Sciences
Trades, Operations and Services
Professional Officer Series
Personnel Officer Series
Administration (with the exception of the Administrative Officer Series)

NOTE: Those employees who are managers and are also classified in one of the above sub-component agreements or exclusions shall be categorized only once, as managerial.

Administrative Support

Employees who have duties related to the provision of support and assistance to program operations.

Included in this category are the sub-component agreements of:

Clerical
Administrative Officer Series

Staffing Component - Fractions of staff years represent weeks of employment. For example: 65:20 staff years means 65 full staff years and 20 weeks of employment.

Object Codes

Personnel Services	Regular Earnings Other Earnings (overtime, shift premium), Departmental Ministers and Members of Legislative Assembly, Fringe Benefits, other (Workers' Compensation Allowance, Supplement), Health and Education Tax Levy, Personnel Services Recoveries.
Grants/Transfer Payments	Discretionary grant, Nondiscretionary grant, Transfer payment.
Transportation	Vehicles, Aircraft, Other (taxi, bus, freight, rail).
Communication	Telephone, Electronic mail, Postage, couriers, Advertising, Exhibits, Radio systems.
Supplies and Services	Operating Supplies, Materials, Office supplies, Repairs and Maintenance, Utilities, Rentals, Professional Services, Other Fees, Supplies and Services Recovery.
Public Debt	Debt Redemption, Interest on Debt, Discount on Debt, Amortization, Bank Charges, Foreign Exchange, Sinking Fund, Other Charges.
Capital	Land, Buildings, Furniture, Vehicles, Equipment, Capital Grants, Other Physical Assets.
Other Operating	Hotels, Meals, Computer related charges, loss, damage, insurance and extra ordinary costs, Publications, Employee education assistance, Relocation and transfer costs, Other (membership fees, hospitality, uniforms, conference/convention registration fees, incidental allowances).

Social Assistance and Related Acts	Clothing for citizens, Fees and Services Assistance Payments (food, shelter, allowances, utilities), Transportation, Health, Special Needs.

Terminology

Adjusted Vote	Is a re-alignment of previous year's vote for any organizational change to provide for more accurate and realistic comparisons from one budget year to the next.
Staff Turnover Allowance	Is an adjustment made to a salaries account to allow for attrition and staff turnover. It is a negative adjustment to enable the organization to more accurately display salary requirements.

PART I

DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

HONOURABLE C. S. MANNESS

DEPUTY MINISTER

C. E. CURTIS

HISTORICAL BACKGROUND

The Department of Finance was formed in 1969. Prior to that year two Departments, the Comptroller-General and the Treasury both functioned under the Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

OVERALL RESPONSIBILITIES

The Minister of Finance is Vice-Chairman of Treasury Board and, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

- providing policy direction on matters relating to financial management and administration;
- analysing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems;
- providing direction to Government for the appropriate and effective use of information systems technology.

The Department is made up of five operating Divisions and a Treasury Board Secretariat as outlined on the organization chart on page 9. A description of the role and responsibilities of each of these Divisions is included in Part II.

SCHEDULE 1

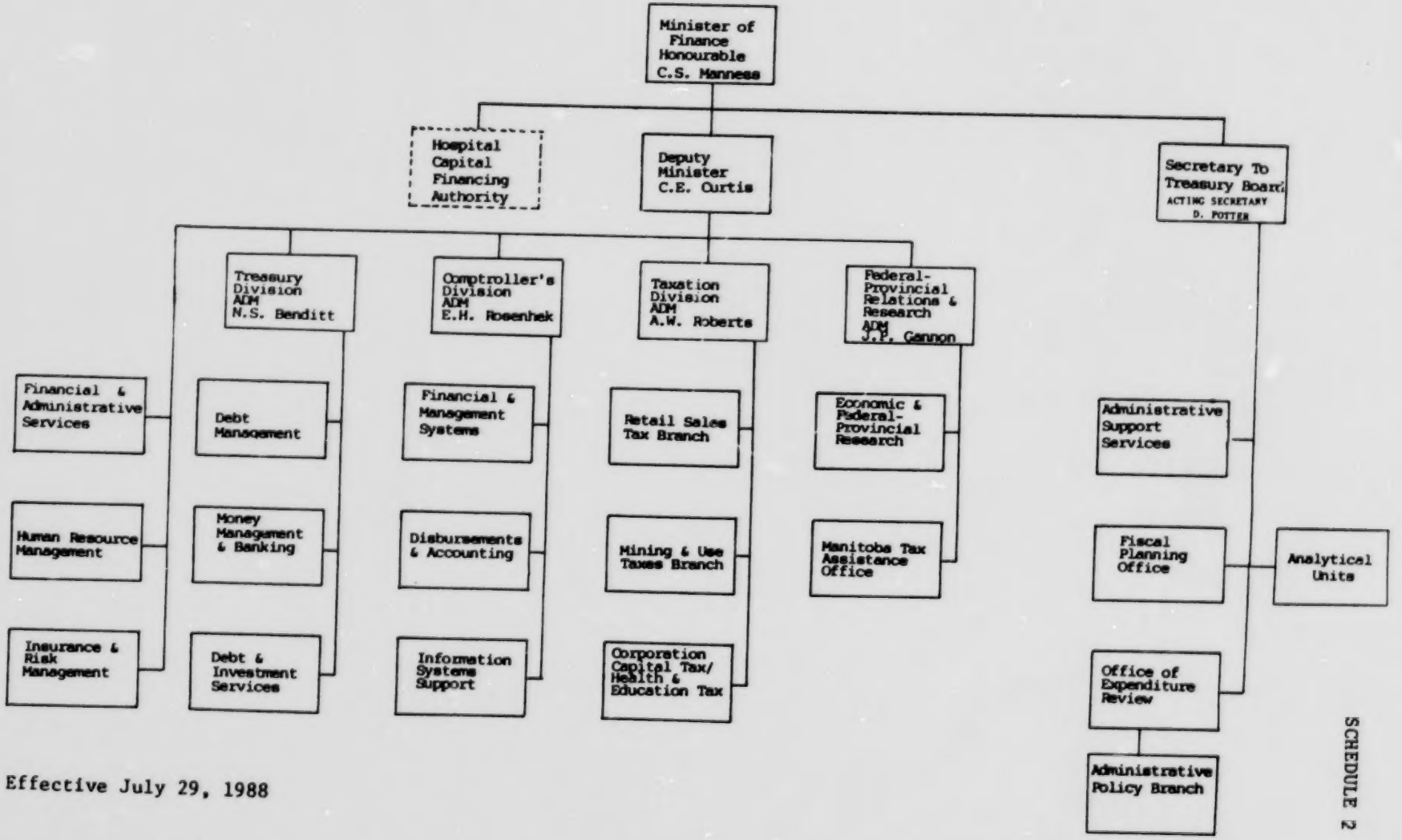
STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

Canada Pension Plan Act
Corporation Capital Tax Act
Energy Rate Stabilization Act
Farmers Emergency Grants Act
Financial Administration Act
Fire Insurance Reserve Fund Act
Gasoline Tax Act
Gift Tax Act
Health & Post Secondary Education Tax Levy Act
Homeowners Tax and Insulation Assistance Act
(Parts I and II)
Hospital Capital Financing Authority Act
Income Tax Act (Manitoba)
Manitoba Telephone System Debt Adjustments Act, 1955
Mining Tax Act
Mining Claim Tax Act
Mineral Acreage Tax Act
Motive Fuel Tax Act
Oil and Gas Production Tax Act
Pari-Mutuel Tax Act
Public Officers Act
Revenue Act, 1964
Retail Sales Tax Act
Succession Duty Act
Suitors' Moneys Act
Provincial-Municipal Tax Sharing Act
Taxation Agreement Act, 1957
Special Employment Program Act, 1977
Tobacco Tax Act
Treasury Branches Act

Per Schedule "M" Order-in-Council 1109/87.

DEPARTMENT OF FINANCE

ORGANIZATION CHART


Minister of Finance Honourable C.S. Manness
Hospital Capital Financing Authority
Deputy Minister C.E. Curtis
Secretary To Treasury Board
ACTING SECRETARY D. POTTER
Treasury Division ADM N.S. Benditt
Comptroller's Division ADM E.H. Rosenhek
Taxation Division ADM A.W. Roberts
Federal-Provincial Relations & Research ADM J.P. Gannon
Financial & Administrative Services
Human Resource Management
Insurance & Risk Management
Debt Management
Money Management & Banking
Debt & Investment Services
Financial & Management Systems
Disbursements & Accounting
Information Systems Support
Retail Sales Tax Branch
Mining & Use Taxes Branch
Corporation Capital Tax/ Health & Education Tax
Economic & Federal-Provincial Research
Manitoba Tax Assistance Office
Administrative Support Services
Fiscal Planning Office
Analytical Units
Office of Expenditure Review
Administrative Policy Branch

Effective July 29, 1988

SCHEDULE 2

SCHEDULE 3

ADJUSTED VOTE 1987-88	FINANCE (VII)	YEAR ENDED MARCH 31, 1989

EXPENDITURE SUMMARY BY MAIN APPROPRIATION

$ 889,700	1. Administration and Finance Division....	$ 799,200
1,152,300	2. Treasury Division.....	1,211,800
3,837,700	3. Comptroller's Division.....	4,475,500
8,236,600	4. Taxation Division.....	8,887,900
1,431,400	5. Federal-Provincial Relations and Research Division.....	1,557,900
1,177,500	6. Insurance and Risk Management Branch...	1,216,300
1,852,100	7. Treasury Board Secretariat.....	2,202,000
$ 18,577,300	TOTAL DEPARTMENTAL EXPENDITURES	$ 20,350,600
217,100,000	8. Tax Credit Payments	237,100,000
438,223,500	9. Public Debt (Statutory).....	483,272,100
23,884,700	10. Hydro Rates Stabilization (Statutory)..	4,636,200
$697,785,500 *	TOTAL FOR DEPARTMENT OF FINANCE.....	$745,358,900

*Reconciliation Statement

1987-88 Main Estimates	$697,127,800
Transfer of Functions from:	
- Municipal Affairs	22,400
- Manitoba Jobs Fund	180,100
Allocation of funds from:	
- Government Services	455,200
1987-88 Adjusted Vote	$697,785,500

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY OPERATING DIVISION

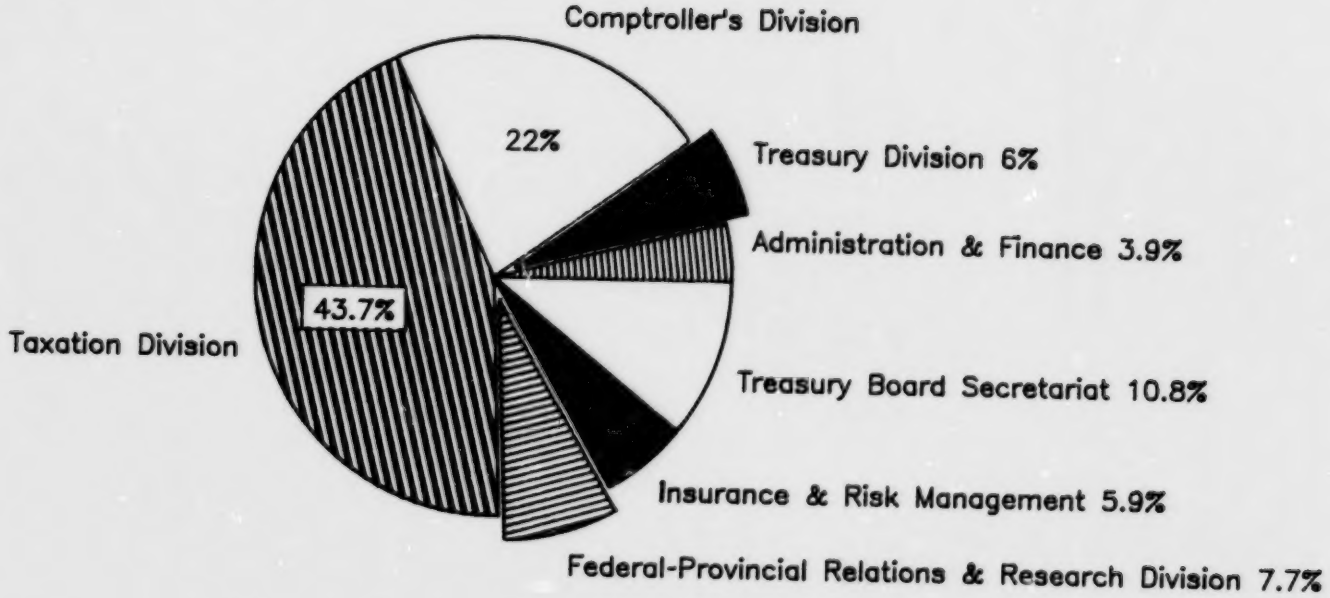


CHART 1

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY PROGRAM

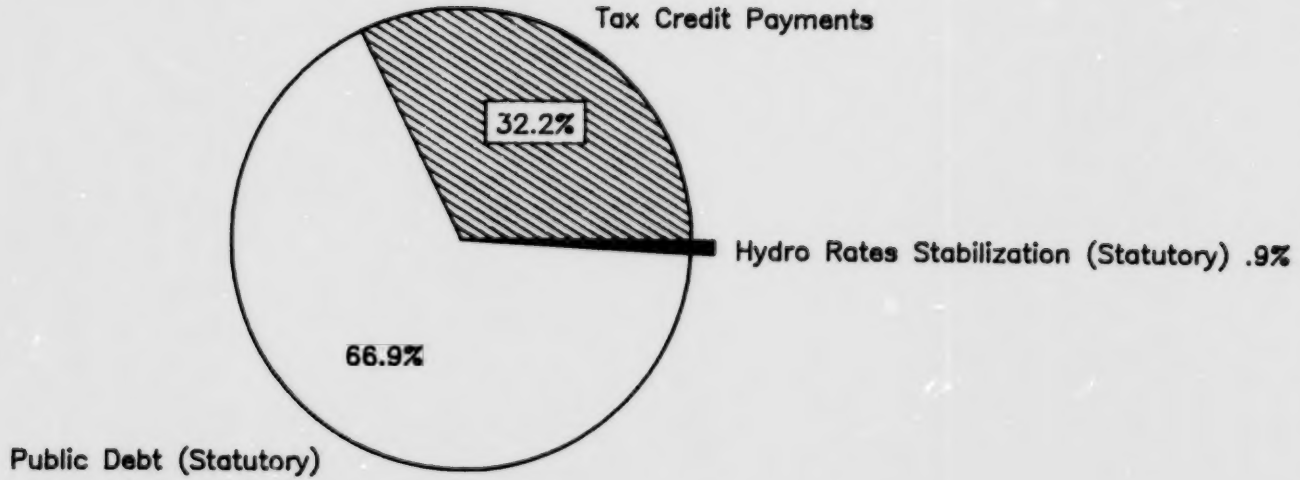


CHART 2

SCHEDULE 4

DEPARTMENT OF FINANCE

EXPENDITURE SUMMARY

BY MAJOR ELEMENT

ELEMENT		ADJUSTED VOTE 1987/88		YEAR ENDING March 31, 1989
SALARIES (Details on Schedule 5)		$ 13,608,600		$ 14,844,100
OPERATING EXPENDITURES	$6,527,500		$7,054,800	
Less: Recoverable from Other Appropriations	(1,558,800)	4,968,700	(1,548,300)	5,506,500
TAX CREDIT PAYMENTS		217,100,000		237,100,000
PUBLIC DEBT (Statutory)		438,223,500		483,272,100
HYDRO RATE STABILIZATION (Statutory)		23,884,700		4,636,200
TOTAL FOR DEPARTMENT OF FINANCE		$697,785,500		$745,358,900

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES NO.	APPRO. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1987-88 SY	ADJUSTED VOTE 1987-88 Salaries $	YEAR ENDING MARCH 31, 1989 SY	YEAR ENDING MARCH 31, 1989 Salaries $
63	7-1	Administration and Finance				
	7-1(a)	Minister's Salary	1.00	20,600	1.00	20,600
	7-1(b)	Executive Support	9.00	377,200	8.00	297,800
	7-1(c)	Financial and Administrative	6.00	197,900	5.00	152,900
	7-1(d)	Human Resource Management	5.00	138,000	5.00	152,100
		TOTAL	21.00	733,700	19.00	623,400
64	7-2	Treasury Division				
	7-2(a)	Administration	2.00	83,800	2.00	88,800
	7-2(a)	Debt Management	6.13	179,000	6.13	192,300
	7-2(a)	Money Management and Banking	6.00	207,900	6.00	221,700
	7-2(a)	Debt and Investment Services	9.00	235,800	9.00	273,500
		TOTAL	23.13	706,500	23.13	776,300
65	7-3	Comptroller's Division				
	7-3(a)	Comptroller's Office	2.00	83,800	2.00	88,800
	7-3(b)	Financial and Management Systems	17.00	662,400	17.00	640,400
	7-3(c)	Disbursements and Accounting	65.00	1,623,300	65.00	1,808,700
	7-3(d)	Information Systems Support	19.00	619,100	19.00	698,500
		TOTAL	103.00	2,988,600	103.00	3,236,400
66	7-4	Taxation Division				
	7-4(a)	Administration	8.00	293,300	8.00	325,700
	7-4(b)	Retail Sales Tax	90.00	2,932,500	90.00	3,108,500
	7-4(c)	Mining & Use Taxes	59.00	1,777,600	57.00	2,008,100
	7-4(d)	Corporation Capital Tax	50.48	1,413,000	50.48	1,601,400
		TOTAL	207.48	6,416,400	205.48	7,043,700

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES NO.	APPRO. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1987-88 SY	ADJUSTED VOTE 1987-88 Salaries $	YEAR ENDING MARCH 31, 1989 SY	YEAR ENDING MARCH 31, 1989 Salaries $
67	7-5	Federal-Provincial Relations and Research Division				
	7-5(a)	Economic and Federal-Provincial Research	21.00	796,700	21.00	835,000
	7-5(b)	Manitoba Tax Assistance Office	11.26	290,300	11.26	303,900
		TOTAL	32.26	1,087,000	32.26	1,138,900
68	7-6	Insurance and Risk Management Branch				
	7-6(a)	Insurance and Risk Management	4.00	129,200	4.00	142,000
69	7-7	Treasury Board Secretariat				
	7-7(a)	Office of the Secretary	2.00	83,600	2.00	102,200
	7-7(b)	Secretariat	45.00	1,463,600	45.00	1,781,200
		TOTAL	47.00	1,547,200	47.00	1,883,400
	7	TOTAL FOR DEPARTMENT OF FINANCE	438.35	13,608,600	434.35	14,844,100

SCHEDULE 6

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY 1988/89
BY STAFF CATEGORY

DIVISION	STAFF CATEGORIES							
	MANAGERIAL		PROFESSIONAL		ADMINISTRATIVE SUPPORT		TOTAL	
	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION AND FINANCE	4.00	203,600	5.00	158,600	10.00	254,400	19.00	616,600
TREASURY DIVISION	4.00	245,300	6.00	223,400	13.13	317,600	23.13	786,300
COMPTROLLER'S DIVISION	7.00	391,100	34.00	1,375,900	62.00	1,471,400	103.00	3,238,400
TAXATION DIVISION	11.00	671,800	117.00	4,416,600	77.48	1,945,600	205.48	7,034,000
FEDERAL PROVINCIAL RELATIONS AND RESEARCH DIVISION	5.00	281,300	17.00	605,000	10.26	260,700	32.26	1,147,000
INSURANCE AND RISK MANAGEMENT	1.00	50,500	2.00	68,000	1.00	23,500	4.00	142,000
TREASURY BOARD SECRETARIAT	6.00	353,000	28.00	1,238,400	13.00	324,500	47.00	1,915,900
TOTAL	38.00	2,196,600	209.00	8,085,900	187.35	4,597,700	434.35	14,880,200

NOTE 1. Reconciliation of Amount of Salaries

Total Salaries Cost per above	14,880,200
Allowance for Overtime	41,800
Severance Pay	86,900
Allowance for Staff Turnover	(164,800)
Net Salaries Cost per Schedule 5	$14,844,100

PERCENTAGE DISTRIBUTION OF SALARIES

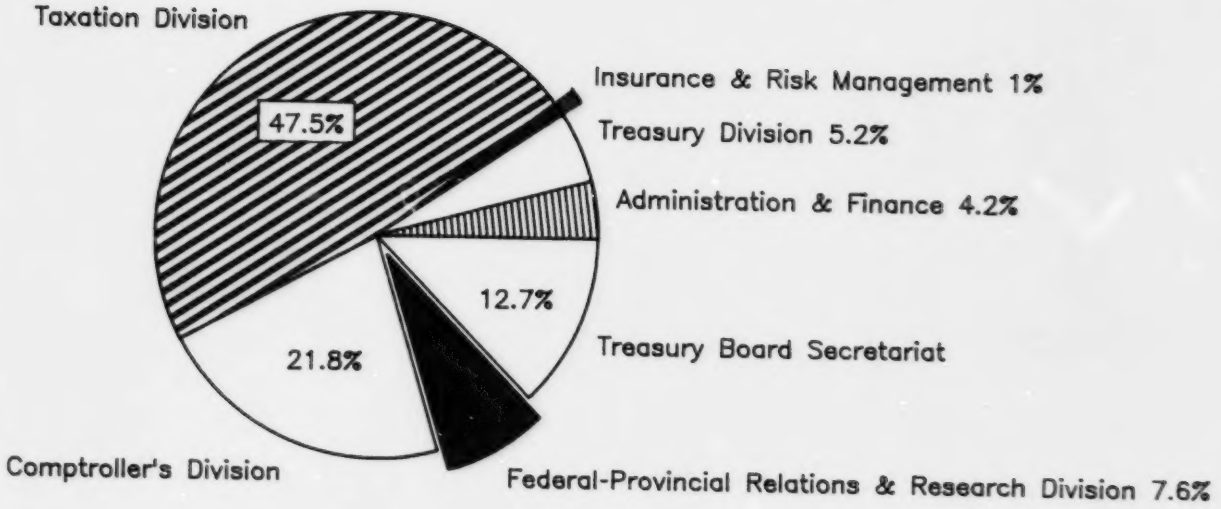


CHART 3

PERCENTAGE DISTRIBUTION OF STAFF YEARS

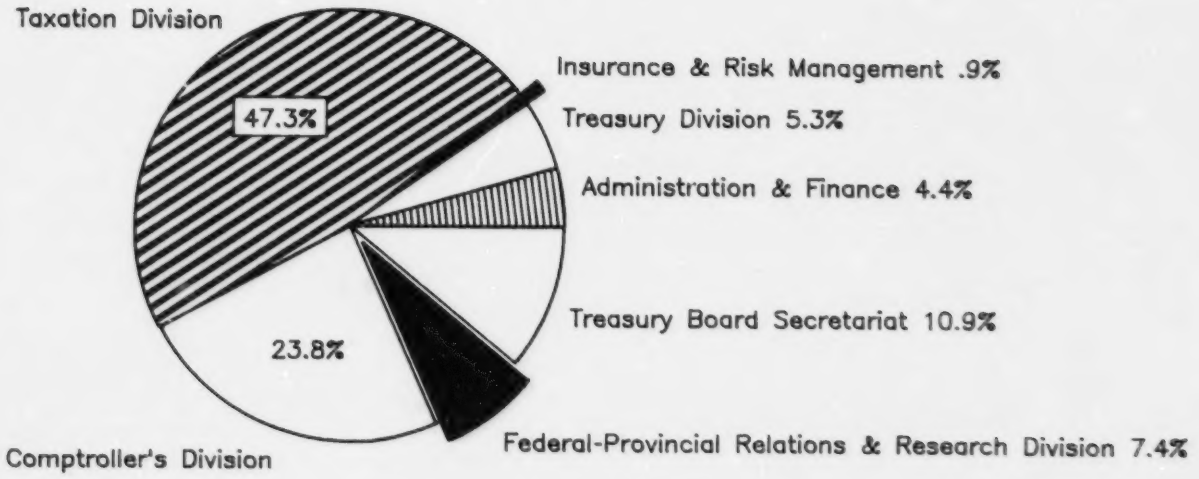


CHART 4

PART 2

DETAILED FINANCIAL INFORMATION

ADJUSTED VOTE 1987/89	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1989	RESOLUTION NO.
$889,700	.....1.	**ADMINISTRATION AND FINANCE**	$799,200	63

- Provides direction, control and co-ordination of department programs and advises on government fiscal policy.

- Provides administrative support to the department and to Treasury Board.

- Prepares supply bills based on estimates of government expenditures and revenue.

			REFERENCE NUMBER
$ 20,600..(a)	Minister's Salary	$ 20,600	1
476,600..(b)	Executive Support.....	417,000	2
232,700..(c)	Financial and Administrative....	187,700	3
159,800..(d)	Human Resource Management.....	173,900	4
$889,700		$799,200	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-1A

MINISTER'S SALARY

OBJECTIVES:

To provide the Minister of Finance with the additional compensation to which an individual appointed to the Executive Council is entitled.

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
MINISTER OF FINANCE	1.00	20,600	1.00	20,600

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-1B

EXECUTIVE SUPPORT

OBJECTIVES:

To advise the Minister on all policy and program matters related to the Department.

To co-ordinate and administer the activities of the Department to meet government policy objectives.

ACTIVITY IDENTIFICATION:

Co-ordinates the delivery of programs to the public to ensure uniform standards, adequate support and consistency in program delivery.

Program and financial support levels to attain government policy objectives.

Ensures the financial activities of the Department are properly administered and funds accounted for.

Provides administrative support for the Offices of the Minister and Deputy Minister.

EXPECTED RESULTS:

Provision of services to all divisions of the Department within the funds available.

Development of Departmental policy positions.

Management of Departmental activities and projects.

Delivery of effective administrative services to the Offices of the Minister and Deputy Minister.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-1B

EXECUTIVE SUPPORT

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	80,100	1.00	82,400
Professional	4.00	187,300	3.00(1)	96,500
Administrative Support	4.00	109,800	4.00	112,100
	9.00	377,200	8.00	291,000
Add: Provision for Severence Pay				6,800
	9.00	377,200	8.00	297,800
OTHER EXPENDITURES				
Transportation		16,500		20,500
Communications		16,900		17,200
Supplies & Services		51,000		51,000
Capital		–		11,500
Other Operating		15,000		19,000
Total Other Expenditures		99,400		119,200
TOTAL NET EXPENDITURES		476,600		417,000

(1) Elimination of staff position.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-1C

FINANCIAL AND ADMINISTRATIVE SERVICES

OBJECTIVES:

To provide the Department of Finance with effective and efficient financial and administrative services as may be required to comply with government legislation, policies and procedures.

ACTIVITY IDENTIFICATION:

Ensuring that all relevant Government policies regarding administration and accounting are met.

The development of specific procedures to ensure compliance with all authorities, coordination of their implementation and the review and monitoring of results on an on-going basis.

Supervision of preparation of all vouchers to be processed through the central accounting system to ensure that all requirements and all deadlines are met.

Development of effective systems for the preparation of the Estimates and coordination with all division and branch staff in compiling the necessary information.

EXPECTED RESULTS

Efficient financial and management systems and procedures that effectively meet the needs of the department, legislation and other authorities.

The payment and recording of all transactions for the Department on a current and timely basis.

Preparation and submission of estimates, quarterly forecasts of expenditures and other reports within the prescribed deadlines and specifications.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-1C

FINANCIAL AND ADMINISTRATIVE SERVICES

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	2.00	108,900	1.00	51,400
Professional	1.00	32,200	1.00	33,500
Administrative Support	3.00	56,800	3.00	68,000
Total Salaries	6.00	197,900	5.00(1)	152,900
OTHER EXPENDITURES				
Communications		3,900		3,900
Supplies and Services		22,300		22,300
Other Operating		8,600		8,600
Total Other Expenditures		34,800		34,800
TOTAL NET EXPENDITURES		232,700		187,700

(1) Reduction in staff year reflects general cost control measures

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-1D

HUMAN RESOURCE MANAGEMENT BRANCH

OBJECTIVES:

The Human Resource Management Branch exists for the purpose of providing managers and staff of the Department of Finance, including the Treasury Board Secretariat, with effective and efficient human resource management programs and services as may be required to achieve their stated departmental goals and objectives.

ACTIVITY IDENTIFICATION:

This is accomplished through the development and implementation of sound human resource management policies, procedures and practices and by interacting co-operatively with other central agencies, departmental management and staff, and other human resource management personnel.

The Director and Staff of the Human Resource Management Branch are expected to maintain the highest level of competence and professional expertise in all aspects of human resource management, by participating in professional development programs and activities sponsored by the Government, the professional community, and the private sector.

EXPECTED RESULTS:

During the 1988/89 fiscal year, the Human Resource Management Branch will be expected to achieve results in the following areas:

- up-dated policies, practices and procedures relating to the selection process;
- development of a strategic plan for more effective staff development;
- a revised Performance Management Program;
- completion of series reviews now in progress;
- enhanced payroll and record keeping through computerization, and a revised attendance reporting system;
- continuation in the Seconded Trainers Program and development of "in department" training programs;
- counselling and career planning for employees wishing to make a career change;
- continuation of Training the Trainers Program for "delivery" staff, on an as needed basis.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-1D

HUMAN RESOURCE MANAGEMENT

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	47,300	1.00	49,200
Professional	1.00	24,600	1.00	28,600
Administrative Support	3.00	66,100	3.00	74,300
Total Salaries	5.00	138,000	5.00	152,100
OTHER EXPENDITURES				
Communications		3,900		3,900
Supplies and Services		5,700		5,700
Other Operating		12,200		12,200
Total Other Expenditures		21,800		21,800
TOTAL NET EXPENDITURES		159,800		173,900

ADJUSTED VOTE 1987-88	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1989	RESOLUTION NO.
$1,152,300....	2.	**TREASURY DIVISION**	$1,211,800	64

- Manages the borrowing programs of the Government and its agencies.

- Manages the cash resources of the Government and makes investments on behalf of the Government and its agencies.

- Services the debt of the Government and investment activities of the Government and its agencies

BY APPROPRIATION

$ 706,500.....(a)	Salaries.....	$ 776,300
442,800.....(b)	Other Expenditures	432,500
3,000.....(c)	Soldiers' Taxation Relief.....	3,000
$1,152,300		$1,211,800

BY PROGRAM

			REFERENCE NUMBER
$ 93,800	Treasury Administration.....	$ 104,200	1
191,800	Debt Management.....	214,000	2
604,500	Money Management and Banking.....	603,800	3
262,200	Debt and Investment Services.....	289,800	4
$1,152,300		$1,211,800	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-2

TREASURY DIVISION - ADMINISTRATION

OBJECTIVES:

To advise the Deputy Minister and Minister on all policy and program matters related to world financial markets, the management and servicing of government sector money and debt, and other issues related to the Treasury Division.

To co-ordinate and administer the activities of the Division so as to ensure that government policy objectives are met.

ACTIVITY IDENTIFICATION:

Maintains close contact with the world financial community so as to be knowledgeable about the status of all markets relevant to the Province.

Reviews policies, legislation, regulations, etc. and recommends changes where necessary to achieve objectives.

Ensures the financial estimates of the Division are properly administered and safeguards are in place to protect the financial assets of the Province.

EXPECTED RESULTS:

Obtaining the best possible financial arrangements for the province in world financial markets.

Policies, legislation, regulations, etc. are sufficient for the needs of the government.

The Treasury Division will be effectively and efficiently managed and operated.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-2

TREASURY ADMINISTRATION

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989		
SALARIES	SY	$	SY	$	
Managerial	1.00	62,200	1.00	64,500	
Administrative Support	1.00	21,600	1.00	24,300	
Total Salaries	2.00	83,800	2.00	88,800	
OTHER EXPENDITURES					
Transportation		-		2,500	
Communications		1,500		4,200	
Supplies and Services		2,800		4,200	
Other Operating		2,700		1,500	
Soldiers' Taxation Relief		3,000		3,000	
Total Other Expenditures		10,000		15,400	(1)
TOTAL NET EXPENDITURES		93,800		104,200	

(1) Realignment of expenditures within Division.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-2

TREASURY DIVISION - DEBT MANAGEMENT

OBJECTIVES:

To provide management of the borrowing programs of the Government, Crown Corporations and Government Agencies and administer the Government's investment in Crown Corporations, Government Agencies and Other Loan Programs for the purpose of providing the funding for financing the budgetary deficit of the government and the capital programs of Crown Corporations and Government Agencies.

ACTIVITY IDENTIFICATION:

Provides funds to Crown Corporations as required and maintains the records of the Government's investment in Crown Corporations.

Maintains and administers the debt records of the Government and its Crown Corporations.

Administers all sinking funds.

EXPECTED RESULTS:

The raising of all capital required by the Government, Crown Corporations and Agencies in the various capital markets.

Borrowing requirements of the Government and its Agencies for 1988/89 is projected to be approximately $1.5 Billion which is about the same level as the previous two years. The borrowing program will probably require 10-12 issues of securities involving 5 international markets in addition to the Canadian public market and the Canada Pension Plan Investment Fund.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-2

DEBT MANAGEMENT

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989		
SALARIES	SY	$	SY	$	
Managerial	1.00	59,200	1.00	61,400	
Professional	2.00	76,300	2.00	81,200	
Administrative Support	3.13	47,500	3.13	53,700	
	6.13	183,000	6.13	196,300	
Less:Allowance For Staff Turnover	--	(4,000)		(4,000)	
Total Salaries	6.13	179,000	6.13	192,300	
OTHER EXPENDITURES					
Transportation		-		1,000	
Communications		1,500		2,900	
Supplies and Services		8,800		13,800	
Capital		-		1,000	
Other Operating		2,500		3,000	
Total Other Expenditures		12,800		21,700	(1)
TOTAL NET EXPENDITURES		191,800		214,000	

(1) Realignment of expenditures within Division

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-2

TREASURY DIVISION - MONEY MANAGEMENT AND BANKING

OBJECTIVES:

To monitor short term debt and investment markets.

To provide advice respecting short term borrowing and investing, ensuring that the government's programs are accomplished.

To provide cash flow forecasts for the government.

To provide advice to government departments and agencies in respect of banking and money management.

To manage the government's money providing a short term investment and borrowing facility for the government and its agencies.

ACTIVITY IDENTIFICATION:

Responsible for the preparation of cash flow forecasts for the government, managing the government's money, providing a short term investment and borrowing facility for the government and its agencies.

Advising government departments and agencies respecting their banking arrangements and money management.

Establishing policies in respect to money management and banking for the government.

EXPECTED RESULTS:

Efficient utilization of the monetary resources of the government.

Ensures the lowest cost of borrowed funds.

Development of government policy position.

Management of programs in money management and banking.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-2

MONEY MANAGEMENT AND BANKING

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	SY	$	SY	$
Managerial	1.00	59,200	1.00	61,400
Professional	3.00	98,700	3.00	106,200
Administrative Support	2.00	50,000	2.00	54,100
Total Salaries	6.00	207,900	6.00	221,700
OTHER EXPENDITURES				
Transportation		-		3,700
Communications		7,400		4,300
Supplies and Services		12,400		11,300
Public Debt				
Bank and Financial Charges		351,000		351,000
Capital		-		2,000
Other Operating		25,800		9,800
Total Other Expenditures		396,600		382,100
TOTAL NET EXPENDITURES		604,500		603,800

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-2

TREASURY DIVISION - DEBT AND INVESTMENT SERVICES

OBJECTIVES:

To service and administer the Public Debt of the Province and the investment activities of the Province and its Agencies.

ACTIVITY IDENTIFICATION:

Develops, implements and administers policies for foreign exchange.

Monitors foreign exchange markets and arranges the purchase or sale of foreign currency required in servicing the debt and converting proceeds of new issues.

Provides a securities safekeeping operation for Government departments and agencies.

EXPECTED RESULTS:

The management of all outstanding debt including the payment of interest and principal and the purchase of the necessary foreign currencies to meet those commitments.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-2

DEBT AND INVESTMENT SERVICES

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989		
SALARIES	**SY**	**$**	**SY**	**$**	
Managerial	1.00	53,600	1.00	58,000	
Professional	1.00	39,000	1.00	36,000	
Administrative Support	7.00	149,200	7.00	185,500	
	9.00	241,800	9.00	279,500	
Less:Allowance For Staff Turnover		(6,000)		(6,000)	
Total Salaries	9.00	235,800	9.00	273,500	
OTHER EXPENDITURES					
Transportation		-		1,000	
Communications		5,100		4,500	
Supplies and Services		9,600		6,800	
Other Operating		11,700		4,000	
Total Other Expenditures		26,400		16,300	(1)
TOTAL NET EXPENDITURES		262,200		289,800	

(1) Realignment of expenditures within Division.

ADJUSTED VOTE 1987-88	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1989	RESOLUTION NO.
$3,837,700	3.	COMPTROLLER'S DIVISION	$4,475,500	65

- Provides central accounting, payroll and financial reporting services for the Province, and central financial control of cost shared agreements.

- Develops government-wide financial systems, policies and procedures.

- Provides policy advice to Treasury Board and Government departments concerning financial and management systems.

- Co-ordinates, develops and maintains departmental data processing systems.

- Provides direction to Government for the appropriate and effective use of information systems technology.

			REFERENCE NUMBER
$ 87,400...(a)	Comptroller's Office	$ 92,400	1
732,200...(b)	Financial and Management Systems	1,210,200	2
2,291,800...(c)	Disbursements and Accounting	2,367,300	3
726,300...(d)	Information Systems Support	805,600	4
$3,837,700		$4,475,500	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-3A

COMPTROLLER'S OFFICE

OBJECTIVE:

To develop and establish the required framework for the effective control and operation of the Government's financial management and information systems activities and to administer the operation of the Government's central payment and accounting systems in order to support the delivery of Government programs and accurately report the financial activities of the Consolidated Fund.

ACTIVITY IDENTIFICATION:

Plans, organizes and controls divisional activities in accordance with the role and mission of the Department of Finance and Government priorities and policies.

EXPECTED RESULTS:

Key results, as they relate to aspects of the Comptrollership function will be identified under the three Branches which make up the Comptroller's Division.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-3A

COMPTROLLER'S OFFICE

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	62,200	1.00	64,500
Administrative Support	1.00	21,600	1.00	24,300
Total Salaries	2.00	83,800	2.00	88,800
OTHER EXPENDITURES				
Transportation		400		400
Communications		1,400		1,400
Supplies and Services		1,300		1,400
Other Operating		500		400
Total Other Expenditures		3,600		3,600
TOTAL NET EXPENDITURES		87,400		92,400

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

OBJECTIVES:

To develop and communicate government-wide financial management policies, systems, processes and procedures so as to ensure that the financial and administrative infrastructure of government operates in an efficient, economical and effective manner, and to provide EDP systems maintenance and development support to the government-wide financial systems.

ACTIVITY IDENTIFICATION:

Develops and communicates government-wide financial management policies and procedures (Financial Administration Manual, Management Practices Guide and Internal Audit Guide).

Develops, plans and coordinates the adoption and implementation of new or revised government-wide financial systems.

Provides advisory and consultative services to departments in the development of financial and management systems.

Provides analytical support for the Minister of Finance in relation to the Provincial Auditor's Report to the Legislature and the Public Accounts Committee.

Coordinates the development and refinement of government-wide public reporting documents including The Estimates, Public Accounts and Departmental Annual Reports.

Provides computer programming maintenance services for government-wide financial systems.

Coordinates the resolution of Provincial Auditor identified issues and concerns from a government-wide perspective.

Manages the external auditor appointment process for some Manitoba Crown Corporations.

EXPECTED RESULTS:

The provision of quarterly updates to the Financial Administration Manual including policy refinements.

The delivery of financial management training courses to the financial management community throughout government.

The preparation and distribution of policy discussion papers and reports on a comprehensive range of financial management topics.

Ongoing consultation with departments to resolve outstanding issues of concern with the Provincial Auditor.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	59,200		
Professional	13.00	545,500	14.00	575,800
Administrative Support	3.00	67,700	3.00	74,600
	17.00	672,400	17.00	650,400
Less:Allowance For Staff Turnover	-	(10,000)		(10,000)
Total Salaries	17.00	662,400	17.00	640,400
OTHER EXPENDITURES				
Transportation		2,000		2,000
Communications		14,300		14,300
Supplies and Services		31,600		533,600
Professional Services	3,000		505,000	
Other			28,600	
Capital		11,000		9,000
Other Operating		10,900		10,900
Total Other Expenditures		69,800		569,800(1)
TOTAL NET EXPENDITURES		732,200		1,210,200

(1) Increase in total other expenditures due to a provision for external reviews of Government operations.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-3C

DISBURSEMENTS AND ACCOUNTING

OBJECTIVES:

To provide central processing, accounting and control for all receipts to and disbursements from the consolidated fund of the Province of Manitoba in accordance with governing legislation and established accounting policies and procedures. Further, to maintain the accounting records of the government and to prepare financial statements and reports for presentation to the Legislature and the Public, as well as for central and departmental use.

ACTIVITY IDENTIFICATION:

Operates and maintains the central processing and accounting system, including the related procedures and controls, for all receipts and payment requests. Prepares and distributes regular reports to each government department for all disbursements made on behalf of that department.

Operates and maintains the central payroll system including the related procedures and controls for payment of salaries and wages to provincial employees.

Prepares statements and reports on the financial results of the Government's operations for distribution to the Legislature and the Public.

Maintains a central record of and accounting for federal provincial agreements, and provides advice and recommendations to the drafters of such agreements with respect to financial matters.

EXPECTED RESULTS:

Approximately 500,000 paycheques and 500,000 payment vouchers will be prepared in accordance with legislation, policy and other governing authority on a timely basis within the prescribed deadlines, and the related reports will be promptly distributed.

Accurate, complete and timely accounting records and monthly, quarterly and annual financial statements and reports will be distributed to departments on a timely basis.

The Public Accounts for the Province will be prepared in accordance with established accounting policy and within prescribed deadlines and distributed to the Legislature, the public and other users as required.

Functional direction and guidance over the receipt and disbursements of public funds will be provided to departments in a comprehensive form, resulting in appropriate financial processes within the Province of Manitoba.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-3C

DISBURSEMENTS AND ACCOUNTING

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	SY	$	SY	$
Managerial	5.00	256,500	5.00	265,600
Professional	8.00	257,300	9.00	322,400
Administrative Support	52.00	1,115,900	51.00	1,212,700
	65.00	1,629,700	65.00	1,800,700
Add: Provision for Overtime		23,800		23,800
Provision for severance pay				14,400
Less:Allowance for Staff Turnover	-	(30,200)		(30,200)
Total Salaries	65.00	1,623,300	65.00	1,808,700
OTHER EXPENDITURES				
Transportation		400		400
Communications		230,400		238,200
Telephone	18,800		20,200	
Postage	211,600		218,000	
Supplies and Services		268,500		246,000
Office Supplies	162,100		169,200	
Other	106,400		76,800	
Capital		68,000		
Other Operating		606,200		579,000
Computer Related Costs	601,000		572,200	
Other	5,200		6,800	
Total Other Expenditures		1,173,500		1,063,600
RECOVERIES				
Recoverable from Other Appropriations		(505,000)		(505,000)
Net Other Expenditures		668,500		558,600
TOTAL NET EXPENDITURES		2,291,800		2,367,300

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-3D

INFORMATION SYSTEMS SUPPORT BRANCH

OBJECTIVES:

To develop and maintain government-wide strategies for information technology, provide analytical support to Treasury Board in monitoring compliance with policies, provide system development services, and promote the cost effective and economic use of information technology in the public sector.

ACTIVITY IDENTIFICATION:

Provides advice to Treasury Board on information systems technology issues, develops strategies and related policies, procedures and guidelines and monitors compliance.

Manages a central pool of application development system specialists dedicated to the design and implementation of the Government's highest priority information systems projects.

Increases the understanding of information technologies both conceptually and functionally and of the application within Government's framework of policies, procedures and guidelines.

EXPECTED RESULTS:

Implementation of a government-wide strategic directions paper for information technology approved by Cabinet in December in 1987.

Systems development resources seconded as required to projects of corporate priority as recommended by the Executive Systems Committee.

The development and delivery of seminars, courses and special presentations to all levels of Government including senior management and the provision of analytical support and advice to Government departments assessing systems options.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-3D

INFORMATION SYSTEMS SUPPORT BRANCH

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	56,300	1.00	61,000
Professional	11.00	416,700	11.00	477,700
Administrative Support	7.00	146,100	7.00	159,800
Total Salaries	19.00	619,100	19.00	698,500
OTHER EXPENDITURES				
Transportation		7,800		7,800
Communications		21,400		21,400
Supplies and Services		94,100		94,100
Capital		29,500		29,500
Other Operating		41,700		41,600
Total Other Expenditures		194,500		194,400
RECOVERIES				
Recoverable from Other Appropriations		(87,300)		(87,300)
Net Other Expenditures		107,200		107,100
TOTAL NET EXPENDITURES		726,300		805,600

ADJUSTED VOTE 1987-88	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1989	RESOLUTION NO.
$8,236,600	4.	TAXATION DIVISION	$8,887,900	66

Advises on certain taxation policy matters and administers the following Acts:

- The Gasoline Tax Act
- The Mining Tax Act
- The Oil & Gas Production Tax Act
- The Motive Fuel Tax Act
- The Pari-Mutuel Tax Act
- The Retail Sales Tax Act
- Part I of The Revenue Act 1964
- The Tobacco Tax Act
- The Corporation Capital Tax Act
- The Health & Post-Secondary Education Tax Levy Act
- The continuing phase out of the Manitoba Succession Duties & Gift Tax Acts

			REFERENCE NUMBER
$ 305,800...(a)	Administration	$ 338,200	1
3,573,100...(b)	Retail Sales Tax Branch	3,752,600	2
2,281,000...(c)	Mining & Use Taxes Branch	2,529,000	3
2,076,700...(d)	Corporation Capital Tax/Health and Post-Secondary Education Levy Branch	2,268,100	4
$8,236,600		$8,887,900	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-4A

TAXATION ADMINISTRATION

OBJECTIVE:

To maximize revenues properly due under the Acts administered by the Division in an efficient and effective manner while maintaining taxpayer's confidence in the integrity of the tax systems as a result of applying the rules under the Acts uniformly and consistently and to obtain such results at an appropriate cost.

ACTIVITY IDENTIFICATION:

Provides for the Division's overall policy direction, pre-audit verification of refunds, quality and internal control.

In conjunction with the Branches, provides the Deputy Minister of Finance and the Minister with recommendations for changes in legislation or policy, evaluates the administrative and revenue implications being considered by the Government and implements the changes as directed.

Develops and maintains EDP systems for the Division.

Relates with taxpayers and associations re taxation matters.

EXPECTED RESULTS:

The collection of revenues imposed by the Acts.

The maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax evasion.

The development of any EDP system required for any tax changes.

The timely development of recommendations to the Minister and Deputy Minister re changes in legislation or policy.

The timely development of evaluations of the implications of the administrative and revenue options being considered by the Government.

The implementation of any new legislation on time and in an efficient and effective manner.

An acceptable report relative to the operation of the Division from the Provincial Auditor.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-4A

TAXATION ADMINISTRATION

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	SY	$	SY	$
Managerial	1.00	62,200	1.00	66,300
Professional/Technical	5.00	186,800	5.00	207,500
Administrative Support	2.00	44,300	2.00	51,900
Total Salaries	8.00	293,300	8.00	325,700
OTHER EXPENDITURES				
Transportation		1,500		1,500
Communications		1,000		1,000
Supplies and Services		3,000		3,000
Other Operating		7,000		7,000
Total Other Expenditures		12,500		12,500
TOTAL NET EXPENDITURES		305,800		338,200

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-4B

RETAIL SALES TAX BRANCH

OBJECTIVES:

To carry out the various activities associated with the administration of the Retail Sales Tax Act in a manner that will ensure the cost effective collection of the tax imposed by that Act.

ACTIVITY IDENTIFICATION:

Maintains an updated taxroll, develops and operates effective systems to record and control tax remittances and process refunds.

Advises tax collectors and taxpayers of the interpretation of the tax law, and remittance procedures and other requirements of the Act and Regulations.

Inspects and audits the records of tax collectors and taxpayers, assesses for unpaid taxes, collects tax arrears and prosecutes for offences under the Act.

Recommends any policy change options, and possible amendments to the Act, evaluates the administrative and revenue implication of changes being considered by the government and implements the changes as directed.

EXPECTED RESULTS:

The collection of revenues imposed by the Act.

The maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax evasion.

The availability of an updated roll of tax collectors at all times.

The timely processing of refund claims from taxpayers.

The timely response to all tax-related enquiries from businesses and general public.

The development and updating of tax information circulars provided to businesses.

The recovery of unpaid tax revenues through inspection and audit of business records.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-4B

RETAIL SALES TAX BRANCH

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	5.00	280,500	5.00	297,500
Professional/Technical	56.00	2,009,500	56.00	2,080,100
Administrative Support	29.00	635,500	29.00	706,900
	90.00	2,925,500	90.00	3,084,500
Add: Provision for severance pay		18,000		35,000
Less:Allowance for Staff Turnover		(11,000)		(11,000)
	90.00	2,932,500	90.00	3,108,500
OTHER EXPENDITURES				
Transportation		129,800		131,500
Communications		177,200		182,200
Telephone	62,500		64,000	
Postage	114,700		118,200	
Supplies and Services		165,600		165,600
Office Supplies	95,800		97,800	
Other	69,800		67,800	
Public Debt				
Bank and Finance Charges		1,000		1,000
Capital		22,800		21,000
Other Operating		144,200		142,800
Computer Related Costs	80,000		82,000	
Other	64,200		60,800	
Total Other Expenditures		640,600		644,100
TOTAL NET EXPENDITURES		3,573,100		3,752,600

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-4C

MINING AND USE TAXES BRANCH

OBJECTIVES:

The efficient and effective revenue collection and administration of the Gasoline Tax Act, The Mining Tax Act, The Motive Fuel Tax Act, The Oil and Gas Production Tax Act, The Pari-Mutuel Tax Act, The Revenue Act, 1964, Part I and The Tobacco Tax Act.

ACTIVITY IDENTIFICATION:

Operates effective systems to record and control tax remittances and process refunds and competition assistance grants.

Inspects and audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco products and fuels and prosecutes for offences under the Act.

Recommends policy change options, and possible amendments to the Acts, evaluates the administrative and revenue implications of changes being considered by the Government and implements the changes as directed.

Cooperates with the Department of Agriculture to reduce the price of farm fuel by obtaining tax exemptions or reductions from U.S. States and by the dyeing of farm fuel at the U.S. Border.

EXPECTED RESULTS:

The collection of revenues imposed by the Acts.

The maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax evasion.

The effective processing of refunds.

A Provincial Auditor's report indicating proper recording and collection of taxes.

Tax recoveries from audits, as shown on annual audit recovery reports, indicating satisfactory audit programs.

The detection of smuggling and other offences evidenced by successful court prosecutions and tax recoveries indicating satisfactory inspections and investigations.

The timely submission of policy change options, possible amendments to the Acts and evaluation of administrative and revenue implications.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-4C

MINING & USE TAXES

SALARIES	ADJUSTED VOTE 1987/88 SY	$	YEAR ENDING MARCH 31, 1989 SY	$
Managerial	3.00	178,300	3.00	185,000
Professional/Technical	31.00	1,143,200	36.00	1,355,000
Administrative Support	25.00	476,100	18.00	478,100
Total Salaries	59.00	1,797,600	57.00	2,018,100
Add: Provision for Severance Pay				10,000
Less:Allowance for Staff Turnover		(20,000)		(20,000)
Total Salaries	59.00	1,777,600	57.00(1)	2,008,100
OTHER EXPENDITURES				
Transportation		109,700		101,700
Communications		44,400		61,300
Supplies and Services		273,100		293,700
Other Operating		76,200		64,200
Total Other Expenditures		503,400		520,900
TOTAL NET EXPENDITURES		2,281,000		2,529,000

(1)-Net change of 2 staff years due to:
- -Addition of three staff positions for Tobacco Tax unit.
- -Addition of two Tax Auditor staff positions.
- -Elimination of seven term staff positions related to border dye program.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-4D

CORPORATION CAPITAL TAX/HEALTH AND POST-SECONDARY EDUCATION LEVY BRANCH

OBJECTIVES:

To administer The Corporation Capital Tax Act and The Health & Post-Secondary Education Tax Levy Act including enforcement, audit, information service and research to ensure the effective collection of Capital Tax, and Health & Post-Secondary Education Tax Levy revenues from taxable corporations and employers while maintaining taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently.

ACTIVITY IDENTIFICATION:

Maintains updated taxrolls, develops and operates effective systems to record and control tax remittances and process refunds.

Advises tax collectors of the interpretation of the law and remittance procedures and other requirements of the Act and Regulations.

Inspects and audits the records of taxpayers, assesses for unpaid taxes, collects tax arrears and prosecutes for offences under the Acts.

EXPECTED RESULTS:

The collection of revenues imposed under the Acts.

The maintenance of a fair, effective and efficient tax-gathering system sufficient to deter tax evasion.

Maintenance of maximum Branch efficiency and effectiveness as a result of developing systems and programs and monitoring results.

As a result of audits, minimize the potential loss of projected annual budgeted revenues under both Acts.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-4D

CORPORATION CAPITAL TAX/HEALTH AND POST-SECONDARY EDUCATION LEVY BRANCH

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	SY	$	SY	$
Managerial	2.00	116,100	2.00	123,000
Professional/Technical	20.00	682,400	20.00	774,000
Administrative Support	28.48	639,500	28.48	708,700
	50.48	1,438,000	50.48	1,605,700
Add: Provision for Severance Pay				20,700
Less:Allowance for Staff Turnover		(25,000)		(25,000)
TOTAL SALARIES	50.48	1,413,000	50.48	1,601,400
OTHER EXPENDITURES				
Transportation		35,600		28,800
Communications		134,200		138,800
Telephone	35,400		37,000	
Postage	98,800		101,800	
Supplies and Services		278,200		278,200
Public Debt				
Bank Charges		400		400
Capital		7,500		7,500
Other Operating		207,800		213,000
Computer Related Charges	172,800		178,000	
Other	35,000		35,000	
Total Other Expenditures		663,700		666,700
TOTAL NET EXPENDITURES		2,076,700		2,268,100

ADJUSTED VOTE 1987-88	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1989	RESOLUTION NO.
$1,431,400	5.	**FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION**	$1,557,900	67

- Provides research support in respect of national and provincial fiscal and economic matters and inter-governmental financial relations, including cost shared programs.

- Administers fiscal arrangements and tax collection agreements with the Federal Government.

- Administers tax credit programs with the Federal Government and municipalities.

			REFERENCE NUMBER
$1,076,900...(a)	Economic and Federal-Provincial Research Branch.....	$1,189,600	1
354,500...(b)	Manitoba Tax Assistance Office...	368,300	2
$1,431,400		$1,557,900	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-5A

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

OBJECTIVES:

To provide the Government with research support with respect to national and provincial fiscal and economic matters and intergovernmental financial relations, and to fulfill the Department's specific economic and fiscal information requirements.

To administer federal-provincial and provincial-local agreements and provincial tax credit programs.

ACTIVITY IDENTIFICATION:

Provides advice and policy analysis with respect to a broad range of economic and fiscal matters including revenue and expenditures policies.

Serves as the principal administrative unit of the Province for the Income Tax Act (Manitoba), the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act and the Tax Collection Agreement with the federal government and advises on policies relating to federal-provincial fiscal and economic relations.

Administers tax credit programs with the federal government and municipalities.

EXPECTED RESULTS:

The Minister and Cabinet are provided with timely and accurate information in regard to major fiscal, economic and taxation issues including intergovernmental implications.

Necessary reports and presentations to facilitate the conduct of the Province's fiscal affairs, including support for the borrowing program.

Benefits to Manitoba from fiscal arrangements are maximized.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-5A

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	SY	$	SY	$
Managerial	4.00	234,900	4.00	248,700
Professional	12.00	448,500	12.00	460,700
Administrative Support	5.00	121,400	5.00	133,700
Total Salaries	21.00	804,800	21.00	843,100
Less:Allowance for Staff Turnover		(8,100)		(8,100)
Total Salaries	21.00	796,700	21.00	835,000
OTHER EXPENDITURES				
Transportation		36,000		36,000
Communications		31,900		31,900
Supplies and Services		126,200		191,200
Office Supplies	57,200		122,200	
Professional Services	45,000		45,000	
Other	24,000		24,000	
Capital				10,000
Other Operating		86,100		85,500
Total Other Expenditures		280,200		354,600
TOTAL NET EXPENDITURES		1,076,900		1,189,600

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-5B

MANITOBA TAX ASSISTANCE OFFICE

OBJECTIVES:

To inform and assist taxpayers on the proper application of tax credit programs for residents of Manitoba. To administer elements of the Pensioners' School Tax Assistance and Resident Homeowners Tax Assistance programs. To assist in the administration of the Education Tax Reduction program for farmers. To enforce the provisions of the legislation governing income tax refund discounting.

ACTIVITY IDENTIFICATION:

Provides information to taxpayers claiming Property Tax Assistance and Cost of Living Credits and administers these programs with Revenue Canada.

Provides assistance in the preparation of income tax returns, responds to enquiries and processes benefit applications.

EXPECTED RESULTS:

Taxpayers to receive benefits to which they are entitled under the legislation.

In 1987, income tax returns for 8,100 Manitobans were completed, 44,000 telephone enquiries were answered, and 30,100 applications for benefits were processed. The office also assisted 2,100 Manitobans in completing applications for benefits under other Manitoba and federal programs. It is anticipated that these levels will be maintained.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-5B

MANITOBA TAX ASSISTANCE OFFICE

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	31,200	1.00	32,600
Professional	5.00	140,700	5.00	144,300
Administrative Support	5.26	118,400	5.26	127,000
Total Salaries	11.26	290,300	11.26	303,900
OTHER EXPENDITURES				
Transportation		3,000		3,000
Communications		29,900		30,100
Supplies and Services		29,700		29,700
Other Operating		1,600		1,600
Total Other Expenditures		64,200		64,400
TOTAL NET EXPENDITURES		354,500		368,300

ADJUSTED VOTE 1987-88	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1989	RESOLUTION NO.
$1,177,500	6.	**INSURANCE & RISK MANAGEMENT BRANCH**	$1,216,300	68

- Provides insurance and risk management services to all government departments, agencies and certain Crown Corporations.

			REFERENCE NUMBER
$ 129,200...(a)	Salaries	$ 142,000	1
12,300...(b)	Other Expenditures	12,300	1
2,002,500...(c)	Insurance Premiums	2,018,000	1
$2,144,000		$2,172,300	
966,500...(d)	Less: Recoverable from Other Appropriations	956,000	1
$1,177,500		$1,216,300	

REFERENCE NUMBER 1

INSURANCE AND RISK MANAGEMENT BRANCH

SUB-APPROPRIATION 07-6

OBJECTIVES:

To anticipate the changing risks and changes for unexpected loss facing the Government of Manitoba and to design and implement appropriate programs for the treatment of these risks.

To plan Government policy on Insurance and Risk Management, and to apply the principles of risk identification and assessment, risk transfer, risk control and risk financing, to the needs of the Government.

ACTIVITY IDENTIFICATION:

Examines ongoing and planned Government activities in order to recommend and implement appropriate Risk Management Programs and reduce costs due to unexpected losses.

Examines varying methods of financing unexpected losses including placing insurance for the Government by analyzing the insurance markets, preparing tender documents and underwriting information, selecting quotations and administering premium payments.

Administers insurance-related claims for the Government including claims against the Province or its employees.

EXPECTED RESULTS:

A reduction in the costs faced by Government for insurance and unexpected losses.

A reduction in complaints and claims against the Government due to a reduction in the number of losses and incidents and the fair and efficient management of claims.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-6

INSURANCE AND RISK MANAGEMENT BRANCH

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	SY	$	SY	$
Managerial	1.00	46,600	1.00	50,500
Professional	2.00	63,100	2.00	68,000
Administrative Support	1.00	19,500	1.00	23,500
Total Salaries	4.00	129,200	4.00	142,000
OTHER EXPENDITURES				
Transportation		1,000		1,000
Communications		3,800		4,000
Supplies and Services		3,000		3,000
Insurance Premiums		2,002,500		2,018,000
Other Operating		4,500		4,300
Total Other Expenditures		2,014,800		2,030,300
RECOVERIES				
Recoverable from Other Appropriations		(966,500)		(956,000)
Net Other Expenditures		1,048,300		1,074,300
TOTAL NET EXPENDITURES		1,177,500		1,216,300

ADJUSTED VOTE 1987-88	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1989	RESOLUTION NO.
$1,852,100	7.	TREASURY BOARD SECRETARIAT	$2,202,000	69

Provides analytical support to the Minister of Finance and Treasury Board in fulfilling expenditure management responsibilities.

Analyzes and monitors the financial position of the Province.

Plans and co-ordinates the review and preparation of annual estimates

Develops and implements processes for longer-term expenditure management and program evaluation functions.

Develops and communicates policies, procedures and guidelines on administrative matters, and maintains the General Manual of Administration.

			REFERENCE NUMBER
$ 87,000	(a)	Office of the Secretary	$ 105,600	1
1,765,100	(b)	Secretariat	2,096,400	2
$1,852,100			$2,202,000	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-7A

OFFICE OF THE SECRETARY

OBJECTIVES:

To advise the Chairman of Treasury Board and the Minister of Finance on all policy, program and fiscal matters related to the roles and responsibilities of Treasury Board.

To coordinate and administer the activities of the Treasury Board Secretariat and provide executive management direction and guidance to the Secretariat.

ACTIVITY IDENTIFICATION:

Advise the Chairman of Treasury Board and the Minister of Finance on issues related to Treasury board's operation and mandate.

Provide overall direction for Secretariat activities.

EXPECTED RESULTS:

Delivery of effective advice and services to the Chairman of Treasury Board and the Minister of Finance.

Management of Secretariat activities.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-7A

OFFICE OF THE SECRETARY

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	61,900	1.00	77,100
Administrative Support	1.00	21,700	1.00	25,100
	2.00	83,600	2.00	102,200
OTHER EXPENDITURES				
Transportation		500		500
Communications		1,300		1,300
Supplies & Services		1,000		1,000
Other Operating		600		600
Total Other Expenditures		3,400		3,400
TOTAL NET EXPENDITURES		87,000		105,600

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-7B

SECRETARIAT

OBJECTIVES:

To provide financial and analytical support to the Minister of Finance, Treasury Board, and Cabinet.

To provide information and advice related to the fiscal position of the Manitoba Government as well as overall financial and management issues.

To assist in the development of an annual fiscal plan and related strategy for the Government of Manitoba.

To monitor and analyze the financial position of the Province.

To improve the expenditure management function of the government, including provision of an effective framework for expenditure decisions.

ACTIVITY IDENTIFICATION:

Provides advice, and recommendations to the Minister of Finance, Treasury Board and Cabinet with respect to policy and financial issues through assessments and recommendations on submissions to Treasury Board and Cabinet.

Analyzes departmental budget requests and provides advice and recommendations to Treasury Board and Cabinet in relation to financial resource allocations, revenue and policy issues.

Provides advice to departments and senior departmental officials on the development of policy, program and financial guidelines.

Recommends and implements Treasury Board guidelines and procedures.

Provides Cabinet and Treasury Board with a fiscal framework for consideration of budgetary guidelines.

Recommends financial guidelines to Treasury Board for preparation of departmental budgets.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-7B

SECRETARIAT

ACTIVITY IDENTIFICATION (Continued):

Develops, implements and co-ordinates budgetary processes and procedures.

Finalizes estimates of expenditures and revenues and related appropriation acts for tabling in the Legislature.

Monitors the current and projected fiscal position of the Government of Manitoba on a regular basis.

Prepares financial and staffing reports for Treasury Board and the Minister of Finance inclusive of government-wide year-end forecasts and recommends appropriate action as deemed necessary.

Review of government program expenditures in the context of their immediate and long-term impact.

Review of the framework in which expenditure decisions are made and implemented.

Review and management of the central administrative policy function, primarily through the General Manual of Administration.

Development and implementation of a centrally-managed program review function.

EXPECTED RESULTS:

Timely provision of information for Treasury Board on a weekly basis.

The establishment and maintenance of an annual fiscal plan for the Government of Manitoba.

The finalization and distribution of Revenue and Expenditure Estimates and Supply Bills for tabling in the Legislature.

The timely provision of Quarterly Reports.

Establishment of new or revised processes which will improve the effectiveness and efficiency of the expenditure management function of the government, with focussed results associated with the General Manual of Administration (GMA) and a program review mechanism.

Restructuring and realignment of the program and resource base of government to meet identified management and organizational priorities.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-7B

SECRETARIAT

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989		
SALARIES	SY	$	SY	$	
Managerial	5.00	242,000	5.00	275,900	
Professional/Technical	28.00	1,106,100	28.00	1,238,400	
Administrative Support	12.00	290,600	12.00	299,400	
	45.00	1,638,700	45.00	1,813,700	
Add: Provision for Overtime		13,200		18,000	
Less: Allowance for Staff Turnover		(188,300)		(50,500)	(1)
TOTAL SALARIES	45.00	1,463,600	45.00	1,781,200	
OTHER EXPENDITURES					
Transportation		12,700		9,700	
Communications		25,000		24,700	
Supplies & Services		125,400		139,300	
Office Supplies, Printing	69,700		9,600		
Other	55,700		39,700		
Other Operating		138,400		141,500	
Computer Related Costs	76,500		76,500		
Other	61,900		65,000		
Total other Expenditures		301,500		315,200	
TOTAL NET EXPENDITURES		1,765,100		2,096,400	

(1) Reduction in turnover due to filling of vacant positions.

ADJUSTED VOTE 1987-88	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1989	RESOLUTION NO.
$217,100,000	8.	TAX CREDIT PAYMENTS.....	$237,100,000	70

Consists of Property, Cost of Living Tax Credit Payments, Political Contributions Tax Credit and the related administration fee paid to the Federal Government.

	ADJUSTED VOTE 1987/88	YEAR ENDING MARCH 31, 1989
- Property Tax Assistance (Includes Pensioners' School Tax Assistance)	$176,000,000	$175,400,000
- Cost of Living Tax Credit	39,500,000	60,000,000
- Political Contributions Tax Credit	800,000	800,000
- Administration Fee	800,000	900,000
TOTAL	$217,100,000	$237,100,000

ADJUSTED VOTE 1987-88	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1989
$438,223,500....	9.	PUBLIC DEBT (STATUTORY).....	$483,272,100

Provides for required net cost of interest and related expenses payable with respect to the Public Debt of the Province.

	ADJUSTED VOTE 1987/88		YEAR ENDING MARCH 31, 1989	
Interest on the Public Debt of the Province and expenses incidental thereto.....	$970,104,000		$1,059,033,200	
Interest on Trust and Special Funds.....	64,000,000		65,550,000	
		$1,034,104,000		$1,124,583,200
Less: Amounts of Interest and Other Charges to be received from:				
(1) Manitoba Telephone System...	$ 59,182,700		$ 59,476,100	
(2) Manitoba Hydro.....	239,907,900		267,687,100	
(3) Manitoba Housing and Renewal Corporation.....	31,449,100		36,733,800	
(4) Manitoba Agricultural Credit Corporation.....	28,414,200		24,650,500	
(5) Other Government Agencies...	7,864,400		4,817,800	
(6) Other Loans and Investments.	137,062,200		133,898,000	
(7) Sinking Fund Investments....	92,000,000	595,880,500	114,047,800	641,311,100
TOTAL		$438,223,500		$483,272,100

$23,884,700.....10. HYDRO RATES STABILIZATION (STATUTORY).....$4,636,200

Provides for stabilizing Manitoba Hydro's cost of foreign currency borrowing.

The major factors contributing to significant changes in year-over-year Estimates are:

(1) Foreign Currency levels

(2) Maturities

The decision made during the fiscal year ended March 31, 1988 to call and refinance two Swiss Franc issues contributed to the significant decrease in estimated costs.

PART 3

HISTORICAL INFORMATION

DEPARTMENT OF FINANCE

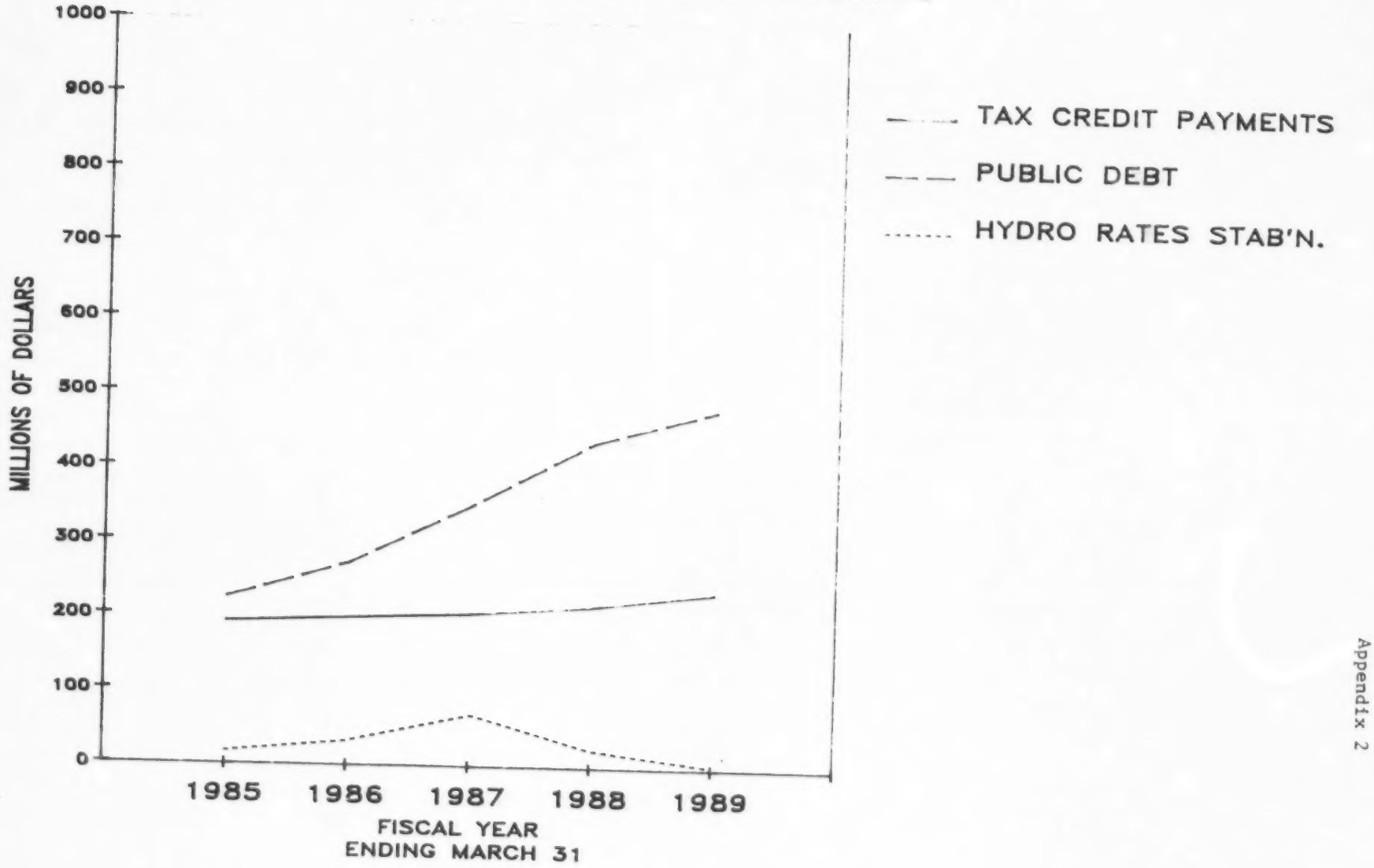
FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($000)

FOR YEARS ENDING MARCH 31, 1985 - MARCH 31, 1989

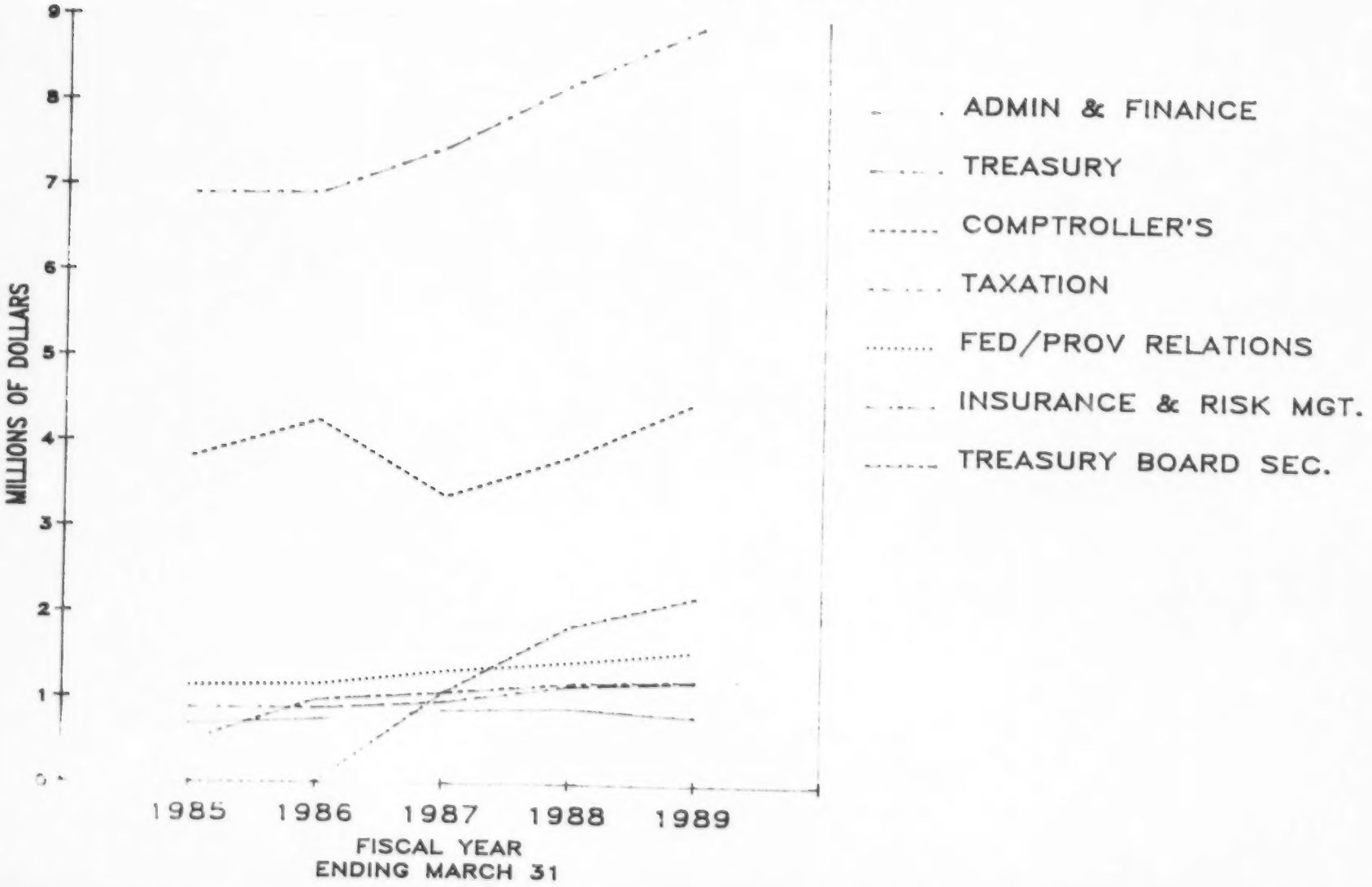
	ACTUAL EXPENDITURES						ADJUSTED VOTE		MAIN ESTIMATES	
	1984/85		1985/86		1986/87		1987/88		1988/89	
	SY	$	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION & FINANCE DIVISION	19.26	693.0	19.26	747.4	19.00	857.8	21.00	889.7	19.00	799.2
TREASURY DIVISION	18.00	873.7	20.00	873.4	20.00	955.1	23.13	1,152.3	23.13	1,211.8
COMPTROLLER'S DIVISION	131.00	3,823.9	125.00	4,249.7	104.00	3,364.4	103.00	3,837.7	103.00	4,475.5
TAXATION DIVISION	206.48	6,907.1	203.48	6,925.5	220.48	7,482.0	207.48	8,236.6	205.48	8,887.9
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION	26.26	1,125.8	27.26	1,150.1	28.26	1,324.6	32.26	1,431.4	32.26	1,557.9
INSURANCE AND RISK MANAGEMENT BRANCH	5.00	484.1	6.00	977.9	7.00	1,064.5	4.00	1,177.5	4.00	1,216.3
TREASURY BOARD SECRETARIAT					27.00	1,064.8	47.00	1,852.1	47.00	2,202.0
LOCAL GOVERNMENT GENERAL SUPPORT GRANT		13,164.5		13,333.6		13,866.6		-*		-
TAX CREDIT PAYMENTS		191,799.8		198,658.1		205,331.1		217,100.0		237,100.0
PUBLIC DEBT (STATUTORY)		224,494.6		272,766.5		351,484.2		438,223.5		483,272.1
HYDRO RATES STABILIZATION (STATUTORY)		17,514.8		34,047.0		70,039.5		23,884.7		4,636.2
JUDGMENTS (STATUTORY)						440.9				
GUARANTEE (STATUTORY)						10,000.0				
TOTAL	406.48	460,881.3	401.48	533,729.2	426.22	667,275.5	438.35	697,785.5	434.35	745,358.9

*Function transferred to other departments.

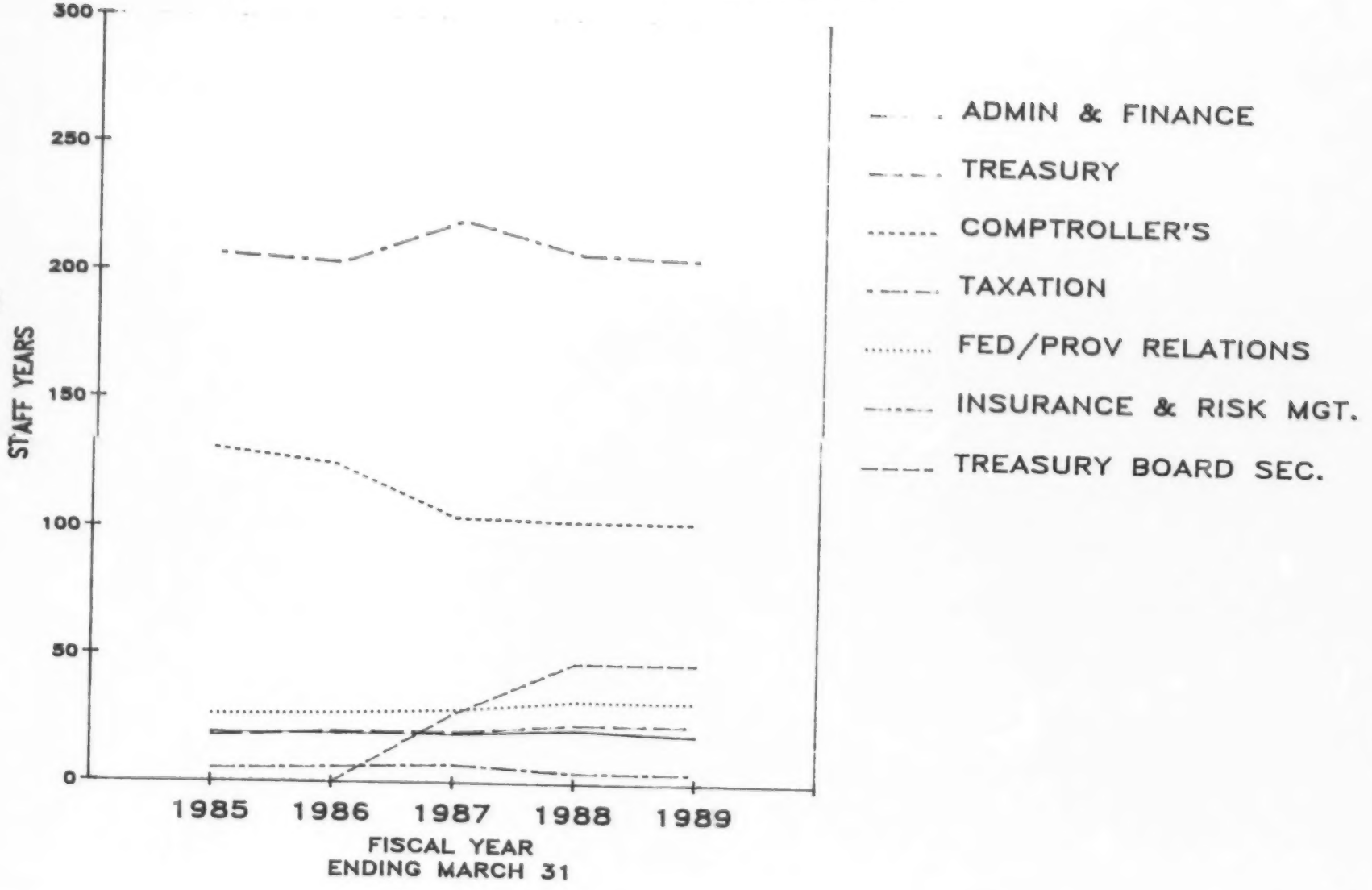
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
NON-OPERATING DIVISIONS



DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
OPERATING DIVISIONS



DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
OPERATING DIVISIONS



DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY